

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

OP.No. 5163 of 2003(M)

PETITIONER:

SANTHOME ENGLISH MEDIUM SCHOOL,
VADAVATHOOR P.O., KOTTAYAM, REPRESENTED BY ITS
MANAGER, FR.SEBASTIAN KALACHERRY.

BY ADV. SRI.PKM.HASSAN
SRI.J.JULIAN XAVIER
SRI.FIROZ K.ROBIN

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY,
LOCAL ADMINISTRATION, GOVT. OF KERALA,
THIRUVANANTHAPURAM.
2. TAHSILDAR (ASSESSING AUTHORITY),
KOTTAYAM.

BY G.P. SRI.K.P.PRADEEP

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ORDER ON CMP NO.9113/2003 IN OP NO.5163/2003

DISMISSED:

13.12.2007

SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF REPRESENTATION DT.25.1.2003 FILED BY PETITIONER BEFORE R2.

P2: TRUE COPY OF ASSESSMENT ORDER DT.25.1.2003 ISSUED BY R2.

TRUE COPY

PA TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

.....
O.P. No.5163 of 2003
.....

Dated this the 13th day of December, 2007.

JUDGMENT

It is a settled position that a building used for educational purpose qualifies for building tax exemption under Section 3(1)(b) of the Building Tax Act, no matter whether fees is charged or not or whether educational institution makes profit or not. The O.P. is accordingly allowed quashing demand of building tax in respect of the school building run by the petitioner. However, if the Tahsildar finds that the school building is used mainly for other purposes, then he is free to issue notice conveying his findings and based on the same, demand tax for the building.

C.N.RAMACHANDRAN NAIR
Judge

pms